

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

South Montgomery Com Sch Corp (5845)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$5,853,882	\$6,147,508	\$5,888,414	\$5,841,384	-0.1%	-0.8%
Non - Certified Salaries	120	\$543,692	\$467,639	\$435,815	\$479,773	-3.1%	10.1%
Social Security Certified	212	\$463,239	\$403,964	\$406,373	\$405,489	-3.3%	-0.2%
Teacher Retirement Fund, After 7-1-95	216	\$215,377	\$259,022	\$262,697	\$290,376	7.8%	10.5%
Operational Supplies	611	\$83,728	\$58,483	\$80,229	\$194,762	23.5%	142.8%
Miscellaneous Objects	876 - 899	\$33,617	\$144,985	\$5,988	\$147,289	44.7%	2359.6%
Transfer Tuition to Other School Corps Within State	561	\$338,066	\$19,774	\$20,322	\$136,231	-20.3%	570.4%
Textbooks	630	\$319,005	\$88,409	\$80,944	\$118,505	-21.9%	46.4%
Pre-2008 Object Code - Temporary Salaries	130	\$83,286	\$114,180	\$105,096	\$114,999	8.4%	9.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$193,712	\$228,076	\$130,198	\$97,855	-15.7%	-24.8%
Other Supplies and Materials	615, 660 - 689	\$62,718	\$59,151	\$39,390	\$55,295	-3.1%	40.4%
Professional Development	748	\$2,599	\$39,074	\$36,292	\$45,512	104.6%	25.4%
Severance/Early Retirement Pay	213	\$41,608	\$39,727	\$31,663	\$43,630	1.2%	37.8%
Social Security Noncertified	211	\$44,840	\$37,044	\$39,904	\$40,854	-2.3%	2.4%
Awards	875	\$29,349	\$15,829	\$21,541	\$28,541	-0.7%	32.5%
Other Professional and Technical Services	319	\$10,775	\$14,764	\$7,841	\$24,140	22.3%	207.9%
Instructional Programs Improvement Services	312	\$10,537	\$11,022	\$65,984	\$22,750	21.2%	-65.5%
Travel	580	\$15,921	\$17,225	\$19,784	\$18,935	4.4%	-4.3%
Other Employee Benefits	241 - 290	\$13,296	\$16,639	\$12,952	\$14,643	2.4%	13.1%
Library Books	640	\$18,959	\$15,925	\$20,279	\$11,861	-11.1%	-41.5%
Equipment	730	\$40,179	\$4,453	\$1,456	\$7,093	-35.2%	387.2%
Periodicals	650	\$7,208	\$3,679	\$3,842	\$5,457	-6.7%	42.0%
Content	747	\$0	\$7,192	\$881	\$3,949	NA	348.3%
Other Purchased Services	593	\$0	\$0	\$2,850	\$1,280	NA	-55.1%
Unemployment Insurance	230	\$7,876	\$6,916	\$15,033	\$730	-44.8%	-95.1%
Group Health Insurance	222	\$388,251	\$320,554	\$2,446	\$0	-100.0%	-100.0%
Computer Hardware	741	\$0	\$37,368	\$0	\$0	NA	NA
Instruction Services	311	\$365,694	\$0	\$0	\$0	-100.0%	NA
Public Employees Retirement Fund	214	\$771	\$0	\$15	\$0	-100.0%	-100.0%
Group Life Insurance	221	\$0	\$0	\$190,430	\$0	NA	-100.0%
Repairs and Maintenance Services	430	\$0	\$114	\$65	\$0	NA	-100.0%
Dues and Fees	810	\$222	\$0	\$0	\$0	-100.0%	NA
Food Purchases	614	\$0	\$0	\$1,497	\$0	NA	-100.0%
Improvements Other Than Buildings	715	\$778	\$0	\$0	\$0	-100.0%	NA
Official Bond Premiums	525	\$509	\$509	\$549	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$9,189,696	\$8,579,224	\$7,930,769	\$8,151,335	-3.0%	2.8%
Student Instructional Support							

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$942,247	\$977,315	\$939,450	\$976,913	0.9%	4.0%
Instruction Services	311	\$77,758	\$338,681	\$280,102	\$620,198	68.1%	121.4%
Non - Certified Salaries	120	\$201,619	\$199,593	\$196,372	\$194,853	-0.8%	-0.8%
Social Security Certified	212	\$72,455	\$68,087	\$70,397	\$71,614	-0.3%	1.7%
Teacher Retirement Fund, After 7-1-95	216	\$47,579	\$56,614	\$53,842	\$60,606	6.2%	12.6%
Social Security Noncertified	211	\$15,424	\$13,942	\$14,820	\$14,906	-0.8%	0.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$25,235	\$30,437	\$14,564	\$8,767	-23.2%	-39.8%
Other Professional and Technical Services	319	\$1,750	\$3,500	\$3,500	\$3,500	18.9%	0.0%
Severance/Early Retirement Pay	213	\$4,266	\$7,330	\$4,348	\$2,660	-11.1%	-38.8%
Other Employee Benefits	241 - 290	\$1,203	\$3,066	\$1,169	\$750	-11.1%	-35.8%
Public Employees Retirement Fund	214	\$51	\$0	\$90	\$150	31.0%	66.7%
Group Health Insurance	222	\$61,568	\$69,269	\$0	\$0	-100.0%	NA
Operational Supplies	611	\$89	\$992	\$262	\$0	-100.0%	-100.0%
Travel	580	\$630	\$0	\$180	\$0	-100.0%	-100.0%
Group Life Insurance	221	\$0	\$0	\$30,275	\$0	NA	-100.0%
Student Instructional Support Total		\$1,451,873	\$1,768,824	\$1,609,371	\$1,954,917	7.7%	21.5%
Overhead and Operational							
Non - Certified Salaries	120	\$1,534,148	\$1,474,088	\$1,696,017	\$2,415,731	12.0%	42.4%
Student Transportation Services	510	\$878,565	\$866,575	\$851,923	\$898,345	0.6%	5.4%
Food Purchases	614	\$430,348	\$387,362	\$389,871	\$581,886	7.8%	49.3%
Heating and Cooling for Buildings - Gas	622	\$206,639	\$163,969	\$248,846	\$292,470	9.1%	17.5%
Heating and Cooling for Buildings - Electricity	621	\$340,419	\$268,475	\$427,554	\$244,467	-7.9%	-42.8%
Certified Salaries	110	\$143,608	\$184,833	\$220,976	\$213,447	10.4%	-3.4%
Vehicles	731	\$0	\$169,786	\$171,462	\$164,316	NA	-4.2%
Tires and Repairs	612	\$52,735	\$28,956	\$54,200	\$161,002	32.2%	197.1%
Gasoline and Lubricants	613	\$180,036	\$186,785	\$190,259	\$139,106	-6.2%	-26.9%
Repairs and Maintenance Services	430	\$430,318	\$821,009	\$12,584	\$136,142	-25.0%	981.9%
Insurance	520	\$118,892	\$139,361	\$63,012	\$91,880	-6.2%	45.8%
Light and Power - Other Than Heating and Cooling	625	\$4,570	\$15,675	\$28,256	\$84,091	107.1%	197.6%
Telephone	531	\$36,986	\$33,583	\$59,934	\$75,624	19.6%	26.2%
Social Security Noncertified	211	\$118,069	\$145,495	\$112,360	\$64,985	-13.9%	-42.2%
Other Employee Benefits	241 - 290	\$80,298	\$79,353	\$53,350	\$48,368	-11.9%	-9.3%
Water and Sewage	411	\$42,506	\$50,027	\$43,067	\$47,759	3.0%	10.9%
Group Accident Insurance	223	\$0	\$19,000	\$11,628	\$46,947	NA	303.7%
Operational Supplies	611	\$90,954	\$78,393	\$84,177	\$40,362	-18.4%	-52.1%
Removal of Refuse and Garbage	412	\$14,521	\$17,028	\$21,310	\$24,904	14.4%	16.9%
Teacher Retirement Fund, After 7-1-95	216	\$7,031	\$4,688	\$17,324	\$20,520	30.7%	18.4%
Other Professional and Technical Services	319	\$1,029	\$8,232	\$11,838	\$17,660	103.5%	49.2%

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						Compound Annual Growth	Percent Change 2014 to 2015
Social Security Certified	212	\$8,860	\$4,603	\$10,642	\$10,757	5.0%	1.1%
Other Supplies and Materials	615, 660 - 689	\$62,158	\$14,102	\$7,111	\$9,952	-36.7%	39.9%
Library Books	640	\$7,794	\$11,944	\$13,030	\$8,852	3.2%	-32.1%
Equipment	730	\$1,195	\$0	\$2,395	\$6,256	51.3%	161.2%
Other Purchased Property Services	490 - 499	\$6,770	\$6,640	\$7,835	\$6,040	-2.8%	-22.9%
Travel	580	\$2,287	\$1,236	\$1,905	\$3,352	10.0%	75.9%
Bank Service Charges	871	\$1,858	\$1,903	\$707	\$2,254	4.9%	218.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,541	\$5,105	\$3,154	\$1,377	-29.4%	-56.3%
Miscellaneous Objects	876 - 899	\$12	\$11,526	\$90,102	\$1,206	217.3%	-98.7%
Severance/Early Retirement Pay	213	\$1,285	\$4,780	\$820	\$1,140	-2.9%	39.0%
Advertising	540	\$1,887	\$2,187	\$3,970	\$1,087	-12.9%	-72.6%
Board Member Compensation	115	\$12,500	\$4,500	\$0	\$500	-55.3%	NA
Group Health Insurance	222	\$124,601	\$87,403	\$1,592	\$0	-100.0%	-100.0%
Workers Compensation Insurance	225	\$17,388	\$8,500	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$0	\$0	\$42,323	\$0	NA	-100.0%
Group Life Insurance	221	\$0	\$17	\$65,789	\$0	NA	-100.0%
Unemployment Insurance	230	\$1,407	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$4,967,217	\$5,307,116	\$5,021,323	\$5,862,784	4.2%	16.8%
Non Operational							
Buildings	720	\$0	\$0	\$3,891,100	\$4,726,100	NA	21.5%
Construction Services	450	\$2,859,367	\$2,477,302	\$232,871	\$847,759	-26.2%	264.0%
Equipment	730	\$294,922	\$316,751	\$640,171	\$728,571	25.4%	13.8%
Repairs and Maintenance Services	430	\$236,728	\$255,256	\$834,431	\$620,302	27.2%	-25.7%
Improvements Other Than Buildings	715	\$99,049	\$76,681	\$316,415	\$488,016	49.0%	54.2%
Non - Certified Salaries	120	\$305,051	\$343,915	\$342,154	\$252,833	-4.6%	-26.1%
Redemption of Principal	831	\$155,391	\$0	\$105,000	\$220,000	9.1%	109.5%
Interest	832	\$0	\$0	\$207,326	\$90,915	NA	-56.1%
Social Security Noncertified	211	\$11,828	\$9,953	\$13,200	\$10,754	-2.4%	-18.5%
Seldom or Non-Recurring Purchases	873	\$1,311,292	\$1,808,787	\$475,741	\$5,775	-74.2%	-98.8%
Land and Easements	710	\$0	\$0	\$0	\$4,800	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$2,300	NA	NA
Operational Supplies	611	\$0	\$0	\$760	\$1,346	NA	77.1%
Rentals	440	\$0	\$0	\$0	\$1,050	NA	NA
Other Supplies and Materials	615. 660 - 689	\$157,889	\$320,074	\$34,757	\$0	-100.0%	-100.0%
Travel	580	\$0	\$0	\$80	\$0	NA	-100.0%
Dues and Fees	810	\$0	\$0	\$64,250	\$0	NA	-100.0%
Advertising	540	\$0	\$0	\$1,175	\$0	NA	-100.0%
Unemployment Insurance	230	\$45	\$0	\$0	\$0	-100.0%	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
	Non Operational Total	\$5,431,562	\$5,608,719	\$7,159,431	\$8,000,521	10.2%	11.7%
	Grand Total	\$21,040,349	\$21,263,883	\$21,720,893	\$23,969,558	3.3%	10.4%